ANNUAL REPORT

April 1, 2010 – March 31, 2011

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Message from Co-Chairs

This year the Commission had many interesting opportunities to engage with the public in doing research and consultations in the following areas :

- law reform,
- policing services,
- *Landlord and Tenant Act*
- UN Convention on the Rights of Persons with Disabilities, and
- jurisdictional issues relating to First Nations human rights issues.

Here are some of the highlights of our activities :

1. *Northern Strategy Initiative*

The Commission served on a working committee of the Self-Government Secretariat of the Council of Yukon First Nations and provided research on First Nations human rights complaints. In addition, the former chair of the Commission, Melissa Atkinson and staff of the Commission provided workshop sessions at the March 2011 human rights conference organized by CYFN Self-Government Secretariat.

2. *Human Rights Act Law Reform Process Continues*

In October 2010, the Commission made recommendations to the Department of Justice as part of their targeted consultation for Phase 2 of the law reform process. The Commission recommended that improvements to the *Act* be made to :

- strengthen the Commission's human rights education and prevention mandate by adequately funding it and providing Yukon teachers with the training and resources to teach human rights and responsibilities to K to 12 students ;
- allow the Commission to refuse to take a case to hearing if a complainant declines what the Commission thinks is a reasonable settlement offer, after investigation ;
- improve the current (conventional) system or create a hybrid model with a commission, tribunal and specialized legal clinic for both complainants and respondents;
- maintain current appeal and judicial review processes as an important oversight mechanism by the courts to ensure decisions by both the Commission and the Board of Adjudication are fair and according to law ;
- ensure appointments to the Commission and the Board of Adjudication are merit-based with required qualifications and process for appointments clearly set out in the *Act*
- ensure appointments reflect the diversity and demographics of the Yukon, including provision for First Nations members; and
- fund the Commission through the Member Services Board rather than the Department of Justice to avoid perceptions of conflict of interest arising from the current funding arrangement and to ensure that the Commission remains independent and at arm's length from government (which it often investigates and deals with as a respondent).

For a full copy of our recommendations, see "Modernizing the Yukon Human Rights System in Yukon" on our website at www.yhrc.yk.ca. We look forward to further participation in the law reform process.

3. UN Convention on the Rights of Persons with Disabilities (CRPD)

Canada signed this international Convention in March 2010. The Convention calls for the "progressive realization" of most of its provisions, in line with the resources of individual countries. Current Commission co-Chair, Rick Goodfellow, was a member of the Canadian delegation providing input for specific provisions of the Convention. Mr. Goodfellow serves on the boards of Independent Living Canada and Active Living Alliance of Canadians with Disabilities, which are working on effective mechanisms for monitoring implementation of the Convention. Many provisions are relevant to Yukoners and some are being addressed at the City of Whitehorse Persons with Disabilities Advisory Committee, on which Mr. Goodfellow serves.

Commission Funding

Stabilizing the Commission's funding remains a priority. The YHRC budget remains constrained which prevents the Commission from fulfilling its legislative mandate in a way that we believe would benefit all Yukoners.

Thank You

The Commission's work is accomplished through the dedicated efforts of Commission members, staff and volunteers. Thank-you to retiring members Glenis Allen and former chair, Melissa Atkinson for their dedication and hard work over the last few years. Glenis' knowledge and experience in the area of human resources and Melissa's commitment to law reform and her experience and knowledge of human rights law will be greatly missed.

On behalf of the Commission and staff, we present this 2010-11 Annual Report of the Yukon Human Rights Commission.

Rick Goodfellow
Co-Chair

Fia Jampolsky
Co-Chair

Commission Members in 2010 – 2011

Left to right, back row: Fia Jampolsky (co-chair), Jean-Sébastien Blais, Juanita Wood
Front row: Gloria Baldwin-Schultz, Rick Goodfellow (co-chair)

For biographies of Commission members, see the website at www.yhrc.yk.ca.

Message from the Director

The Human Rights Act sets out the Commission's mandate to promote research and education designed to eliminate discrimination and specifically to promote the principle that every individual is free and equal in dignity and rights as well as the principle that cultural diversity is a fundamental human value and a basic human right.

Commission Research and Submissions

This year, as part of its statutory mandate, the Commission provided research and submissions for three important projects: (1) the Yukon Policing Review and (2) the Northern Trust Strategy project on Human Rights Jurisdiction and Access Issues for Self-Governing First Nations in the Yukon, and (3) the *Landlord and Tenant Act* Review.

Yukon Policing Review

You can read our September, 2010 submissions to the Policing Review on our website under "What's New". As an important outcome of the review, the Department of Justice is now setting up a new Yukon Police Council with a mandate to ensure our community's needs and values are reflected in policing policies and practices in the Yukon. Half of its members will be

appointed by First Nations. There is also an arrangement in place for an independent outside police investigation agency to investigate RCMP conduct, as required.

I would like to thank law student Christiana Lavidas for over 80 hours of volunteer research she provided for the first two projects in the summer of 2010. Without her work, our participation in these projects would not have been as extensive, as there was no additional funding available. Commission staff also did confidential interviews with members of the public who did not want to provide their input directly to the Policing Review, but wished to have the Commission's help in telling their story or raising their concerns about RCMP services in the Yukon.

Northern Strategy Project

Commission staff and former Chair, Melissa Atkinson also were part of the advisory committee on the Northern Strategy project. We provided a legal opinion on jurisdiction and Commission database research on the types of human rights concerns First Nation citizens have brought to the Commission over the past two decades, identifying trends and types of complaints. Lastly, Commission staff and Commission liaison for the project, Melissa Atkinson, presented information and research at the March conference organized by the Council for Yukon First Nations Self-Government Secretariat in Whitehorse. In the spring of 2011, a report on this project will be presented to the leadership at the CYFN General Assembly. This is the first time the Commission has worked in partnership with CYFN and is part of its commitment to promote cultural diversity as a fundamental human right and value and to fulfill obligations arising from the Universal Declaration on the Rights of Indigenous People, which Canada has recently signed.

Landlord and Tenant Act Review

Finally, the Commission has worked with a number of community organizations over the past three years to address housing as a human right and the problems of homelessness in the territory. The UN's Universal Declaration of Human Rights, which Canada drafted and signed says that "everyone has the right to a standard of living adequate for the health and wellbeing of himself and his family, including housing." In September 2010, Commission staff attended the community consultation in Whitehorse to make six recommendations to the Select Committee on the *Yukon Landlord and Tenant Act* as well as a written submission in the fall of 2010.

The Commission recommended that the *Landlord and Tenant Act* clearly state that the *Human Rights Act* applies to tenancy agreements and that the *Human Rights Act* is paramount over the *Landlord and Tenant Act*. The Commission also recommended that when a landlord evicts a tenant, there must be just cause for the eviction, which should be clearly identified. Evictions based on any of the personal characteristics protected under human rights law, such as source of income, family status, or disability are discriminatory. The Commission is pleased that the Select Committee recommended in November 2010 that the *Landlord and Tenant Act* be amended to reflect an understanding of basic human rights.

Commission Complaint Work

This year, for the second year in a row, the Commission completed more complaints than it accepted in a fiscal year. Twenty-nine cases were closed and 15 new complaints were filed. There were only 21 open files (some carried over from a previous year) at the end of this reporting period, as compared to over 34 open files for the previous reporting year. Open cases represent real people waiting for resolution of their complaints through settlement, investigation, or hearing work. The Commission's goal is that all cases will be dealt with within a year of filing, at the longest. We have not achieved this goal yet, but believe the recent *Act* amendments will help us get there. Fewer people are waiting for decisions and resolution of their complaints than last year. This is a real accomplishment in a year that the Commission was short-staffed for six months. It is the result of the hard work of Commission staff and the help of lawyer Corinne MacKay, who joined the Commission in January, 2011 to cover a staff maternity leave. The Commission also hired local lawyer Kim Sova as a contract investigator. The Commission was able to do so with additional funding provided by the Legislature to cover costs associated with the maternity leave.

The Commission also decreased the time to close cases by approximately 4 months. Cases are closed when they are informally resolved, settled or dismissed, after an investigation. In 2009, the Legislature accepted the Commission's recommendations and amended the *Act* to provide better tools for the Commission to deal with cases. As a result we are providing quicker service and speeding up. Three cases were stopped because there were no "reasonable grounds" for believing there had been a contravention of the *Act.* Other reasons for stopping complaints were (1) no jurisdiction; (2) failure to stay in contact with the Commission (abandoning a complaint); (3) death of a complainant; and (4) events outside the time limit.

In addition, Commission staff advised a number of individuals that they must complete or try other effective mechanisms for dealing with their human rights issues available to them, such as grievances and arbitrations, before the Commission will investigate their complaints, in accordance with the Commission's new powers to stop or suspend investigations in certain circumstances. The Commission can take complaints and suspend them while other remedial processes complete, but with the new longer time limit, some people have opted to pursue their complaints in other venues to see if that solves their human rights issues, without filing complaints at the Commission. The Commission always explains that people must bear in mind the time limit for filing complaints should other processes not resolve their issues. This change, the Commission believes, partially explains the lower number of new cases this reporting year compared to previous years. The Commission has also done legal opinion and policy work to implement these new tools.

The Work of the Commission

MESSAGE FROM LYNN PIGAGE – INTAKE OFFICER

"If you phone or drop into the Commission my job is to answer your questions about your rights and to explain the human rights process. You might need information if you are an employee, an employer, a tenant, a landlord or someone giving or receiving a service. I might refer you somewhere else, like Law Line, if your situation doesn't fit within our Act. If your situation fits within the Yukon Human Rights Act, and if you want to file a complaint, I gather all the details about what you alleged happened including who, what, where and when. Then your written complaint is given to the Director of Human Rights, to review and decide on the next step.

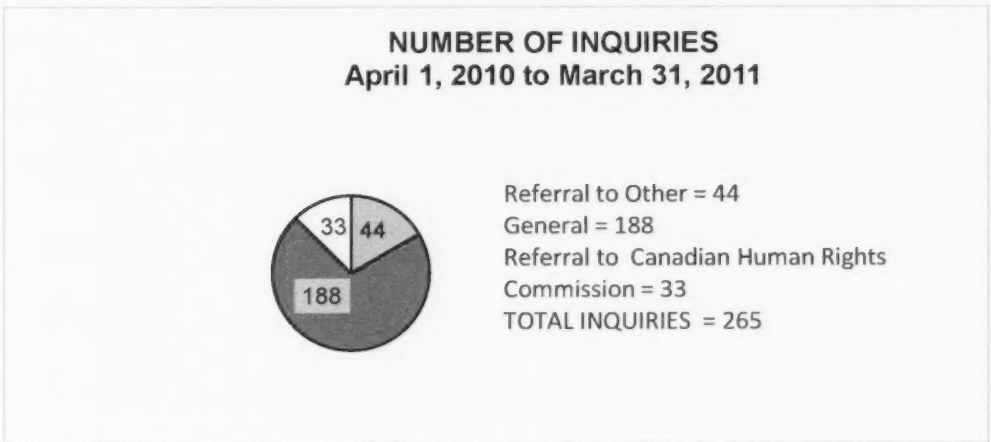

Figure 1: In 2010-2011, the Commission received 265 inquiries, 44 of which were referred to other agencies or organizations and 33 to the Canadian Human Rights Commission. The rest received confidential advice on how to solve the problem and to prevent or stop discrimination.

MESSAGE FROM GEORGE LEE – INVESTIGATOR

"For every complaint, I interview witnesses, collect documents and other evidence; research human rights case law; and organize all of this information into an Investigation Report. I must be neutral, which means that I gather all relevant information that could prove or disprove the allegations made in the complaint.

The Investigation Report is read by the Commission members who decide whether to dismiss the complaint or forward it for settlement or to a Board of Adjudication hearing if settlement attempts are unsuccessful. I also help with intake on complaints, answering phones, and providing information to people."

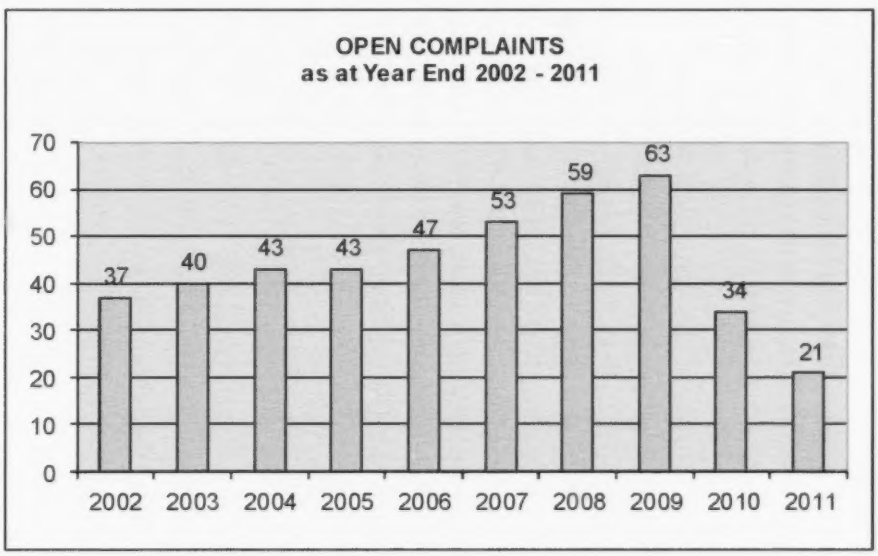

Figure 2: The chart shows the number of open complaints at the end of each fiscal year from 2002 to 2011. At the end of this fiscal year, there were 21 open complaints. These are complaints that the Commission is still dealing with, including those at hearing or court, at the end of the fiscal year.

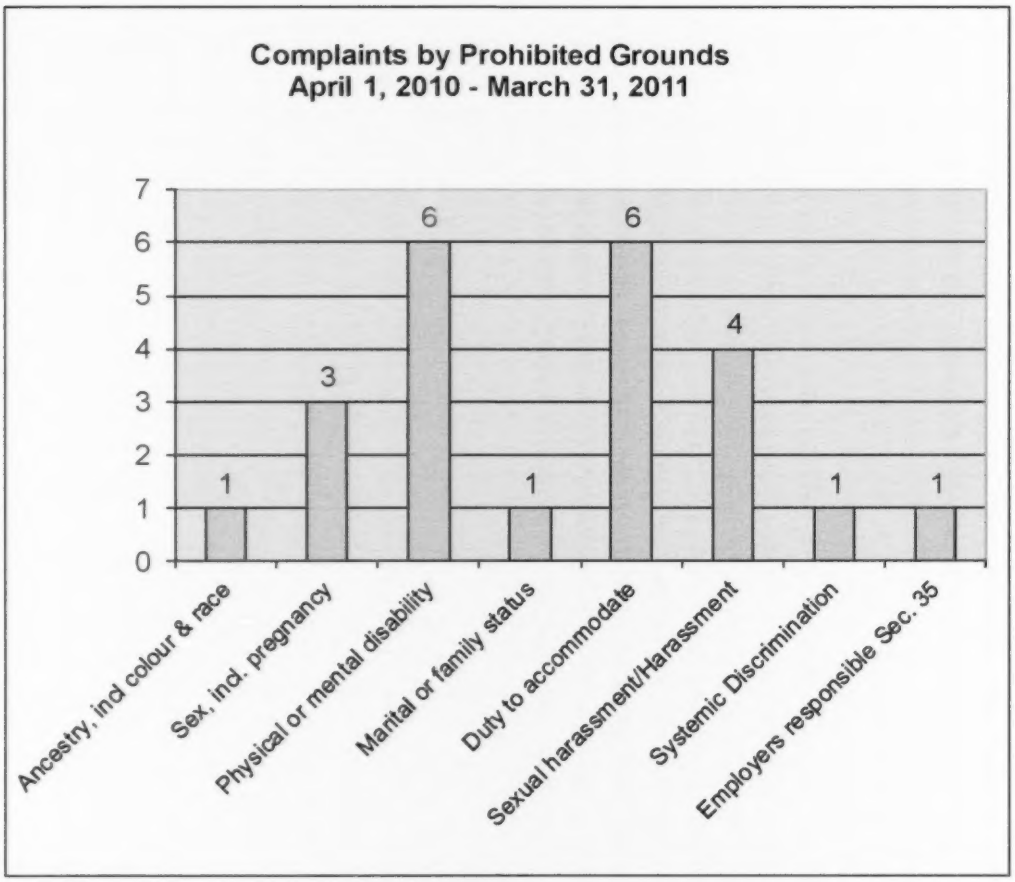

Figure 3

Figure 3 shows complaints from April 1, 2010 to March 31, 2011 by personal characteristic or prohibited ground, which are listed in the table. Some cases are filed on more than one ground. The graph shows that the largest number of complaints made this year continue to be on the basis of physical and mental disability and the duty to accommodate.

There were no complaints under the following grounds: national origin, ethnic or linguistic background, religion or creed, age, sexual orientation, criminal charges or criminal record, political belief, source of income, and actual or presumed association.

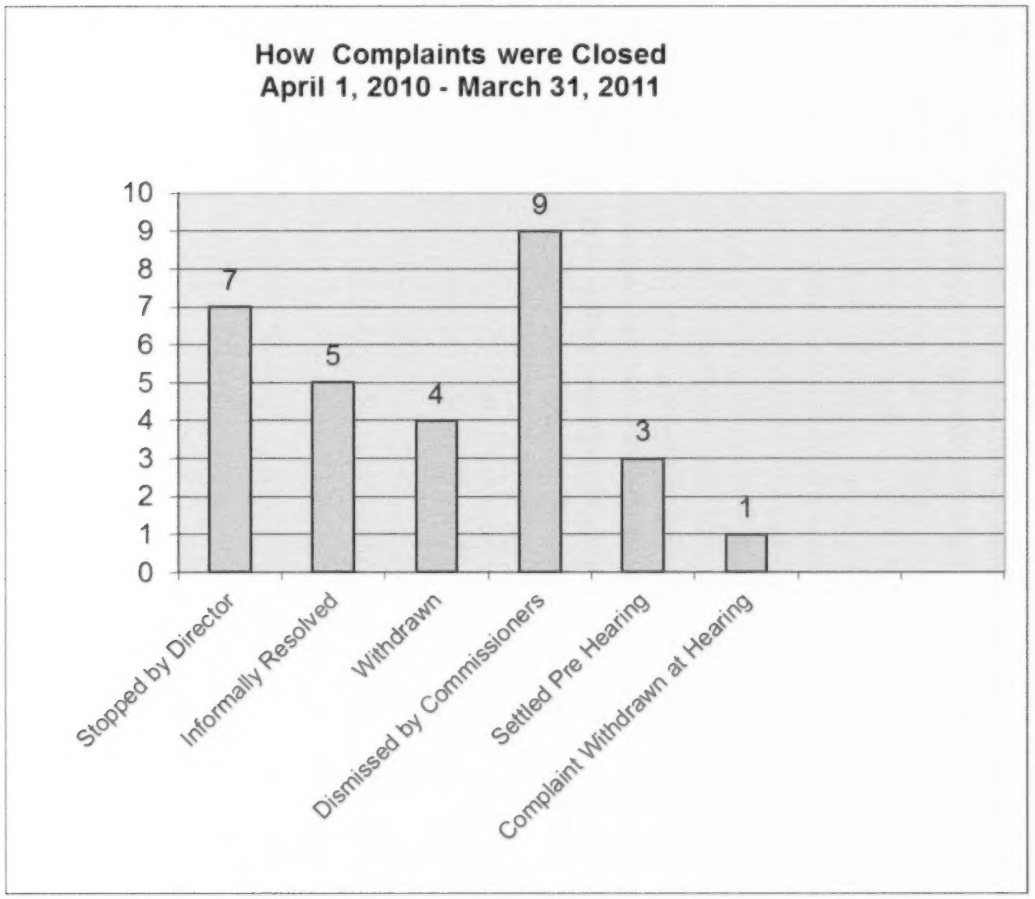

Figure 4: Twenty-nine complaints were closed by the end of the fiscal year.
The Director can stop or suspend an investigation because the complaint is either not within the Commission's authority or area of responsibility, or because it is "frivolous" or "vexatious", or is beyond the time limit, or because other procedures such as grievance are available or the complainant refuses a reasonable settlement offer.

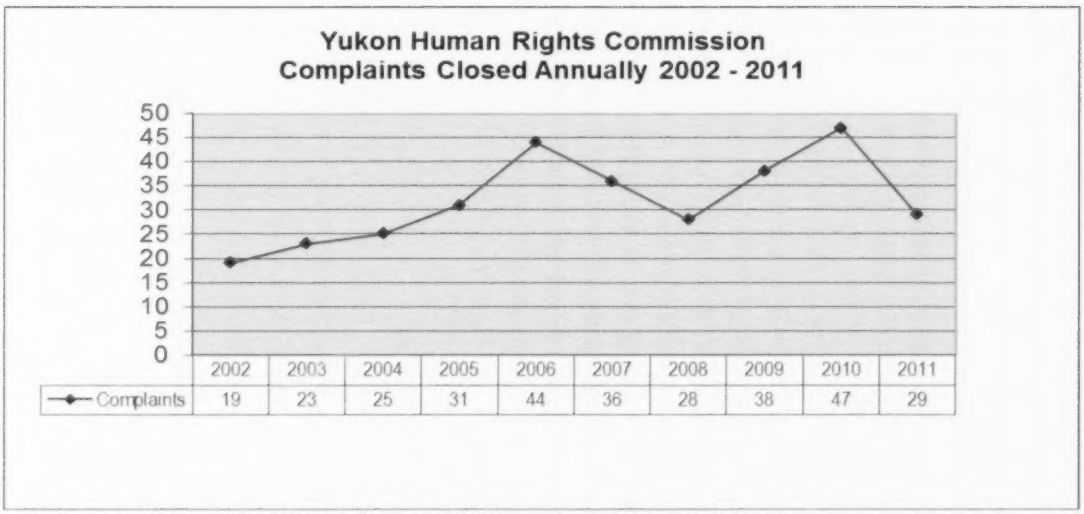

Figure 5: The Commission finished 29 complaints this fiscal year.

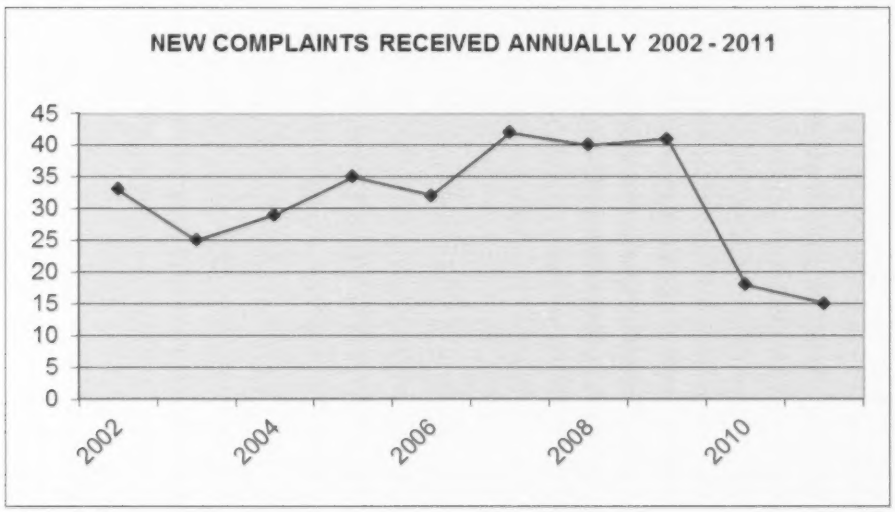

Figure 6

Figure 6: The Commission received a total of 15 new complaints this year, a lower number than usual. Due to recent Amendments to the *Act,* raising the threshold for filing complaints, people must now have "reasonable grounds" for believing they have experienced discrimination. Also the Commission is able to stop or suspend an investigation. Reduced number of complaints is also due to potential complainants using more internal complaint processes within their organizations, as well as employees using union grievance processes first to solve their human rights issues.

Informal Resolutions – Providing Remedies

The Commission's process is focused on helping people find remedies and solutions and not on punishing anyone. So the Commission makes every effort to help people settle complaints before investigation, if both parties are willing and as resources permit. The Director can recommend to both parties ways to settle the complaint in keeping with the purposes of the *Act*. This year in 27% of the cases closed, parties were able to cooperate to achieve a satisfactory settlement with the help of the Commission staff. The Commission saved time, resources, and the cost of a lengthy investigation or hearing by settling these complaints before either took place. The amount of time to settle a case will vary, but it can take 20 hours or more to meet with the people involved, research human rights law, develop and discuss proposals and draft an agreement, etc.

Here are some examples of remedies parties agreed on as part of informally resolving complaints this year. Because these settlements occurred before a full investigation, the Commission does not provide identifying information about either party. Remedies will always depend on the particular circumstances of a case.

Informal Resolution:

Protected Grounds: Sex, harassment in the area of employment.
(7 months to resolve)

The female Complainant was hired as a sales assistant in a store. She alleged that the owner asked her during her interview to wear pants to work that weren't revealing. She also asked if she was pregnant and if she had children. The Complainant says the Respondent explained on her first day of work that she didn't like to hire people with children because if the children got sick it made it difficult for parents to come into work. The Complainant also said that the Respondent touched her and made repeated inappropriate and unwelcome comments about the Complainant's appearance and body shape. Because of these comments, the complainant quit her job.

The complaint was informally resolved with the help of Commission staff. The Complainant agreed to withdraw her complaint in exchange for compensation for lost wages. The Commission staff helped the parties to solve the complaint and provided an education session for the store owner.

Protected Grounds: Sex, sexual harassment in the area of employment.
(7 months to resolve)

The female Complainant was hired as a labourer by the Respondent. She alleged that he made inappropriate sexualized comments to her, made remarks about her body shape and weight and touched her while she was working in a way that made her feel uncomfortable.

The Commission helped to informally resolve the complaint on the basis of the employer providing a letter of reference and agreeing to attend an education session at the Commission.

Settlements – Providing Remedies

Message from Colleen Harrington, Legal Counsel

"I am the lawyer for the Commission. I make sure that the Commission knows about and considers the applicable and up-to-date human rights law when making decisions. I provide advice on inquiries, investigations and decisions on complaints. I also help parties to settle complaints.

I represent the Commission at hearings before the Board of Adjudication and at Court on judicial reviews and appeals."

Here is a summary of two settlements:

These cases were referred to hearing but with the Commission's help settled before a hearing took place. Complaints can be settled at any time in the process.

Protected Grounds: Mental disability, duty to accommodate in the area of employment. (32 months to resolve including preparation for hearing)

The Complainant was diagnosed with depression and anxiety disorder and worked for the Respondent in an office setting. She needed time off for medical appointments and also to adjust to new medicine prescribed by the doctor. The side-effects of the medicine included nausea, grogginess and dizziness. The Complainant alleged that the Respondent told her that they were short-staffed and that she was needed at the office. The Complainant says that she told her doctor that she was worried that if she followed the doctor's advice and took one week off to adjust to the new medicine that she would be dismissed. When the Complainant went to speak to the Respondent about time off, she was fired.

Commission's staff helped the parties to settle the complaint shortly before the hearing took place. The Complainant agreed to withdraw her complaint in exchange for compensation for loss of wages in the amount of $2,000, $500 for injury to her dignity, plus $1,200 in the form of a forgiven debt.

Protected Grounds: Criminal record in the area of employment. (30 months to resolve)

The Complainant worked for the Respondent in a daycare. The Respondent requested a criminal record check as part of licensing. The Complainant alleged she was dismissed from her position partly because of her criminal record which she further alleged was irrelevant to the position.

The complaint was referred to hearing by the Commission to the Yukon Human Rights Board of Adjudication. With the help of Commission staff the complaint settled during the middle of the hearing. The Complainant withdrew her complaint in exchange for $1,000 as compensation for injury to her dignity, feelings and self-respect as well as $500 compensation for loss of wages.

Board of Adjudication and Court Decisions

The Commission referred four cases to hearing, two of which settled just before the hearing started and another midway through the hearing. The fourth, a hearing into two complaints against Yukon College by Sarah Baker and Susan Malcolm closed in May, 2010 with written submissions filed in September, 2010. At the end of this fiscal year in 2011, there was still no decision, despite numerous Commission requests for the decision. Under the Regulations to the *Act*, written reasons must be provided 30 days after the hearing closes unless there is an extension. In this case, there was no date communicated to the Commission or the other parties as to when the decision would be issued by the adjudicator. The adjudicator's term expired on December 10, 2010, by which date her decision had still not been issued. The Commission is very concerned about the length of time this hearing took (almost four years) and the delay in rendering a decision. The complaints were referred to the Board in 2006, approximately four years ago. The Commission does not control how long a hearing takes nor how quickly complaints are set down for hearing by the Board of Adjudication, which is separate from the Commission.

Court of Appeal decision

March v. Yukon (Human Rights Board of Adjudication), 2010 YKCA 3

Darrell March appealed the dismissal of his first level of appeal by the Supreme Court of a Board of Adjudication decision which found that he had not proved that his employer had discriminated against him. The complainant was a government worker who was diagnosed with bipolar disorder and as a result was off work in 1999. When he returned to work, he received accommodation of his disability. In 2005, he was involuntarily placed on temporary sick leave when he began to exhibit what the employer regarded as unusually aggressive and judgmental behavior, which the complainant maintained was not due to his disability. A doctor later found that he was exhibiting symptoms of hypomania at the time. Months later, he obtained a medical clearance and returned to work. He filed a human rights complaint, alleging that the employer's direction that he take sick leave was discrimination on the basis of his disability. He contended that the lack of formal disciplinary action deprived him of the ability to challenge the employer's characterization of his conduct through the grievance procedure.

At hearing, the Board of Adjudication found that March was placed on leave because of inappropriate conduct rather than because of discrimination due to his mental disability. The Supreme Court dismissed the complainant's appeal. The complainant then appealed this

decision to the Yukon Court of Appeal, which also dismissed the appeal. The Court of Appeal concluded that the employer's removal of March from the workplace was not arbitrary nor based on a stereotype about his mental disability. The Court found he had received a fair and exhaustive hearing before the Board of Adjudication and there was no error in law in the Board's or the Supreme Court's decisions. .

Ausiku v. Yukon Human Rights Commission

An unrepresented litigant sued the Commission for $2 million lawsuit alleging that the Commission had discriminated against him and denied him service because of the way it had dealt with a number of complaints he had filed since 1994. In February, 2011, a Supreme Court judge ordered this lawsuit dismissed. The decision is currently under appeal to the Yukon Court of Appeal.

Public Education Activities

Message from Lillian Nakamura Maguire, Public Education Specialist

"The Commission's education work is designed to promote understanding of human rights and responsibilities and to prevent discrimination. Developing educational materials, updating our website, coordinating the publication of the annual report, doing research and writing reports, communicating with the media and working with community partners are aspects of the work that I do. The Legal Counsel, Director of Human Rights, Intake Officer and volunteer, Eleanor O'Donovan also provide human rights education whenever I am not available and their schedules permit. "

Here are highlights of the educational activities undertaken in 2010 – 2011:

- offered 2 videoconferences with a total of 17 people, on anti-discrimination for First Nations and for job seekers;
- presented to First Nations groups attending human rights conference in cooperation with Self-Government Secretariat of CYFN for about 30 people;
- provided five training sessions as part of settlement agreements as well as consulting services on human rights policy development for a total of 29 people;
- provided 15 presentations to approximately 220 participants for schools, college, employment support programs for people with disabilities, new immigrants, and English-Second-Language students, and for employees of First Nations and Yukon government on discrimination with emphasis on anti-harassment and the duty to accommodate;
- provided four workshops for 108 participants on anti-harassment and the duty to accommodate;
- offered two training sessions for 8 facilitators on the duty to accommodate;

- provided public displays and participated in activities with Advisory Committee on Women's Issues, Amnesty Film Festival, Yukon Archives, Hidden History Group, Yukon Council on Disabilities in public events recognizing International Women's Day, International Day for People with Disabilities, Human Rights Day, Asian Heritage Month and Black History Month;
- partnered with Yukon Literacy Coalition, Yukon Learn, L'AFY and Dept. of Education to launch plain language booklet *Know Your Rights* in English and French, which was developed and printed in collaboration with NWT Human Rights Commission;
- provided research and submissions for the Yukon Police Review, the *Landlord and Tenant Act* review and Phase 2 of the *Human Rights Act* law reform.

In total, approximately 410 individuals attended educational sessions, and many more received human rights information through our website, distribution of publications and information via media releases, newspaper ads and radio interviews, as well as direct inquiries for information to the Commission. All of these services are provided at no cost to the participants. For services outside of Whitehorse, which require travel and accommodation costs, sponsoring agencies, if able, cover these costs.

THE YUKON HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS

MARCH 31, 2011
(unaudited)

Review Engagement Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Assets

Statement of Cash Flows

Notes to Financial Statements

J. Kim Tanner, C.A., Ltd.

Chartered Accountant

REVIEW ENGAGEMENT REPORT

To the Commissioners of The Yukon Human Rights Commission:

I have reviewed the statement of financial position of The Yukon Human Rights Commission as at March 31, 2011 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information supplied to me by the Commission.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles. In addition, nothing has come to my attention that causes me to believe that operations for the year are not, in all material respects, in accordance with the terms of the grant transfer agreement entered into with the Government of Yukon during the year.

CHARTERED ACCOUNTANT

Whitehorse, Yukon
June 16, 2011

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2011
(unaudited)

	2011	April 1,2010 and March 31 2010
ASSETS		
CURRENT ASSETS		
Cash	$ 38,261	$ 42,719
Accounts receivable	100	300
Prepaid expenses	6,559	2,751
	44,920	45,770
EQUIPMENT REPLACEMENT FUND (note 2c, 3)	-	6,500
EQUIPMENT (note 2b, 4)	17,027	10,470
	$ 61,947	$ 62,740
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 8,226	$ 7,681
Wages and employee benefits payable	47,701	43,284
Due to Equipment Reserve Fund	-	2,459
	55,927	53,424
NET ASSETS		
INVESTMENT IN EQUIPMENT (note 2b, 3)	17,027	10,470
EQUIPMENT REPLACEMENT FUND (note 2c)	-	6,500
UNRESTRICTED NET ASSETS (DEFICIT)	(11,007)	(7,654)
	6,020	9,316
	$ 61,947	$ 62,740

APPROVED BY:

Commissioner

Commissioner

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2011
(unaudited)

	2011	2010
REVENUE		
Government of Yukon grants for operations	$ 578,000	$ 536,000
Government of Yukon - Plain Language Booklet	-	3,000
Government of Yukon - Law Reform grant	5,000	-
Interest income	714	437
Donations and other income	4,000	-
Yukon Law Foundation grant - Duty to Accommodate	-	19,580
	587,714	559,017
EXPENSES		
Administration		
Annual report	2,078	1,929
Dues and membership	1,871	1,245
Equipment repairs and maintenance	478	131
Interest and bank charges	259	246
Office supplies	5,240	5,127
Postage, freight and deliveries	450	495
Professional fees	3,390	3,390
Subscriptions, publications and films	4,541	5,316
Telephone and internet	8,828	8,224
	27,135	26,103
Staff		
Employee travel and training	4,370	3,182
Employee liability insurance	496	499
Wages and employee benefits	424,839	371,990
	429,705	375,671
Commission		
Commissioner honorariums	16,450	19,000
Board liability insurance	5,898	5,800
Commissioner training	5,578	4,067
Commissioner meetings and hospitality	1,429	2,189
	29,355	31,056
Public Education		
Government of Yukon grant - Law Reform	6,545	-
Law Foundation grant - Duty to Accomodate	6,510	10,065
Plain Language Booklet	-	3,000
Special events program	1,118	783
Website and print materials	789	1,038
	14,962	14,886

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS (continued)

FOR THE YEAR ENDED MARCH 31, 2011
(unaudited)

	2011	2010
Complaints Management		
Appeal Court Costs	$ 41	$ 13,072
Legal services	1,700	8,820
Case investigation	2,809	4,328
Hearing costs	30,574	55,063
	35,124	81,283
Operational		
Insurance	1,627	1,612
Janitorial	1,800	1,700
Rent	37,833	37,000
	41,260	40,312
TOTAL EXPENSES	577,541	569,311
EXCESS (SHORTAGE) OF REVENUE OVER EXPENSES FOR THE YEAR	$ 10,173	$ (10,294)

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2011
(unaudited)

	Equipment Replacement Fund	Investment in Equipment	Unrestricted Net Assets (Deficit)	Net 2011	Net 2010
BALANCE BEGINNING OF YEAR	$ 6,500	$ 10,470	$ (7,654)	$ 9,316	$ 24,408
Excess (shortage) of revenue over expenses in year	-	-	10,173	10,173	(10,294)
Transfer between funds	(4,041)	-	-	(4,041)	-
Additions to equipment in year	(2,459)	15,985	(13,526)	-	-
Loss on disposal of equipment in year	-	(4,785)	-	(4,785)	-
Amortization of equipment in year	-	(4,643)	-	(4,643)	(4,798)
BALANCE END OF YEAR	$ -	$ 17,027	$ (11,007)	$ 6,020	$ 9,316

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2011
(unaudited)

	2011	2010
CASH PROVIDED BY (USED FOR) OPERATIONS		
Cash received from Government of Yukon	$ 587,200	$ 538,700
Cash received from Yukon Law Foundation	-	19,580
Other cash received for operations	-	3,245
Cash paid out for wages and benefits	(425,288)	(368,909)
Cash paid out for other operational costs	(151,099)	(197,190)
	10,813	(4,574)
CASH PROVIDED BY (USED FOR) FINANCING AND INVESTMENT		
Funds repaid to Equipment Replacement fund	-	(2,041)
Purchase of equipment	(15,985)	-
Interest income received on term deposits and savings	714	437
	(15,271)	(1,604)
INCREASE (DECREASE) IN CASH FOR THE YEAR	(4,458)	(6,178)
CASH AT BEGINNING OF YEAR	42,719	48,897
CASH AT END OF YEAR	$ 38,261	$ 42,719

THE YUKON HUMAN RIGHTS COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2011
(unaudited)

1. PURPOSE OF THE ORGANIZATION

The Yukon Human Rights Commission is a Yukon non-profit organization created to investigate and resolve allegations of human rights abuse in the Yukon. It is an organization created and funded by the Government of Yukon to administer the Human Rights Act.

2. SIGNIFICANT ACCOUNTING POLICIES

The Yukon Human Rights Commission uses Canadian accounting standards for not-for-profit organizations as the basis of its accounting and financial statement presentation. The following is a summary of the significant accounting policies used by management in the preparation of these financial statements.

a) First Time Adoption

Effective April 1, 2010, the Commission chose to early adopt the new standards for Canadian accounting standards for not-for-profit organizations. A restatement of any prior year figures is required if there are differences arising as a consequence of any resulting changes in accounting policies. As a result of adopting the new generally accepted Canadian accounting standards for not-for-profit organizations, no changes were required to be made to the opening Statement of Financial Statement, as no changes in accounting policies affected these opening figures. No restatement was necessary.

When an entity first adopts the new standards, it is required to provide an opening statement of financial position at the date of transition to the new standards. As no figures are different from the closing statement of financial position for the year ended March 31, 2010, a separate statement has not been presented. Rather, the statement of financial position shows both dates in the heading for the column of comparative figures.

2. SIGNIFICANT ACCOUNTING POLICIES, continued

b) Amortization

Purchases of equipment are recorded at cost. Amortization is provided at rates sufficient to amortize the cost over the estimated useful lives of the equipment. Equipment is amortized using the declining balance method at the rates set out in note 4.

Current year amortization totals $4,643 ($4,798 in 2010).

The Investment in Equipment represents the total amortized cost of the equipment of the Commission.

c) Equipment Replacement Fund

The Commission established an Equipment Replacement Fund in fiscal 2004 to help cover the costs of future equipment replacement. Fund monies may only be used for major new equipment purchases and any use of these funds must be approved in advance by the Commissioners. The Commission determines any additions to this fund annually.

The Equipment Replacement Fund is supposed to be held in a guaranteed investment certificate. Interest earned on this fund is not added to the fund but used for general Commission activities. See note 3 for further details.

d) Revenue Recognition

The Yukon Human Rights Commission follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

e) Donated Materials

Donated capital assets and materials are recorded at estimated fair market value with a corresponding amount of revenue recorded as "Donations in kind".

3. EQUIPMENT REPLACEMENT FUND

The equipment replacement fund consists of:

	2011	2010
Guaranteed Investment Certificate	$ 4,041	$ 4,041
Monies due to General Fund from the Equipment Replacement Fund	(4,041)	-
Monies loaned to General Fund from the Equipment Replacement Fund	-	2,459
	$ -	$ 6,500

4. EQUIPMENT

		2011			2010
	Rate	Cost	Accumulated Amortization	Net	Net
Furniture & equipment	20%	$ 62,657	$ 53,532	$ 9,125	$ 5,685
Computer equipment	30-45 %	-	-	-	4,785
Computer equipment	55%	10,900	2,998	7,902	-
		$ 73,557	$ 56,530	$ 17,027	$ 10,470

5. FINANCIAL INSTRUMENTS

The Yukon Human Rights Commission's financial instruments consist of cash, accounts receivable, accounts payable, and deferred revenue. Unless otherwise noted, it is the management's opinion that the Yukon Human Rights Commission is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

6. MEASUREMENT UNCERTAINTY

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make assumptions and estimates that have an effect on the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Actual results could be different from those estimates.

7. ECONOMIC DEPENDENCE

The Commission is economically dependent on the Government of Yukon Territory as substantially all operating revenue comes from this source.

8. LEASE AGREEMENT

The Commission has a lease agreement for office space which expires in November 2012. Rental payments of $3,291.66 are due monthly under this agreement.

9. PENDING LITIGATION

The Commission is being sued for $2,000,000. This lawsuit was already heard and rejected by a Yukon Supreme Court judge but the litigant is appealing this decision to the Appeal Court. The litigant has asked for a year's adjournment in order to have a solicitor from Africa to represent him.

The Commission does not believe this lawsuit has any merit. No liability has been recognized in these financial statements as the Commission does not believe any monies will be paid to the litigant.